

TEACHER COMPENSATION
TAB A: SALARY WORKSHEET FOR SCHOOL DISTRICTS 2005-06

A beginning teacher is a teacher new to the profession in their first or second year of teaching.

A career teacher is a teacher with three or more years experience.

Salary includes Phase I and II payments.

Salaries should include the amount for teaching only; do not include extra duty pay for extra curricular activities.

Minimum salary is the minimum amount paid not the minimum on a salary schedule.

Salaries are based upon full-time equivalent positions (.5 FTE equals \$12,500 based upon a \$25,000 salary).

The employer's share of FICA and IPERS is 13.4%.

I.	Minimum salary for beginning teachers in 2005-06	
	a. Minimum salary for 1st or 2nd year teachers 2001-2002 (includes teacher compensation dollars). This assumes participation in the teacher compensation program during 2001-2002 school year. Line I.a is the minimum amount that must be paid to a beginning teacher in the 2005 year.	\$0.00
II.	Calculate salary adjustment amounts for each beginning 1st and 2nd year teacher whose 2005-06 salary is less than line I.a. See Tab B for worksheet for Step II.	
III.	Beginning teacher cost to meet minimum salary requirements	
	a. Sum of Column E under Tab B (beginning teachers receiving minimum salary adjustments)	
	b. Multiply line III.a by 13.4% (FICA and IPERS)	\$0.00
	c. Sum line III.a and line III.b	\$0.00
IV.	Minimum salary for new career teachers (generally teachers beginning their third year of teaching)	
	a. Minimum salary for 1st or 2nd year teachers 2005-06 (line I.a)	\$0.00
	b. Teacher compensation legislation minimum difference in 2005-06	\$1,000.00
	c. Sum line IV.a and line IV.b.	\$1,000.00
	d. Enter \$29,000 or line IV.c, whichever is less.	\$1,000.00
	Item d is the minimum amount for the 2005-06 year that must be paid to career teachers who were beginning teachers in 2003-04 (teachers starting their third year of teaching in 2005-06).	
V.	Calculate for each career teacher who was a beginning teacher in 2004-05 and whose 2005-06 salary is less than line IV.d. See Tab C for worksheet for Step V.	
VI.	First year career teacher (teachers beginning their third year of teaching) cost to meet minimum salary requirements.	
	a. Sum of Column E under Tab C (cost for minimum salary adjustments for new career teachers)	
	b. Multiple line VI.a by 13.4% (FICA and IPERS)	\$0.00
	c. Sum line VI.a and VI.b.	\$0.00
VII.	Minimum salary for career teachers who have been teaching for four or more years in 2005-06.	
	a. Minimum salary for career teachers 2001-02	\$0.00
VIII.	Calculate for each career teacher who has taught for four or more years (2nd year or more career teacher) and whose 2005-06 salary is less than line VII.a. See Tab D for worksheet for Step VIII.	
IX.	Career teacher (taught for four or more years) cost to meet minimum salary requirements.	

- a. Sum of Column E under Tab D (cost for minimum salary adjustments for career teachers)
- b. Multiple line IX.a by 13.4% (FICA and IPERS)
- c. Sum line IX.a and IX.b.

\$0.00
\$0.00

X. Remaining funds.

- a. 2005-06 teacher compensation allocation
- b. Amount needed to raise beginning teachers' salaries to minimum (line III.c)
- c. Amount needed to raise third year career teachers' salaries to minimum (line VI.c)
- d. Amount needed to raise other career teachers' salaries to minimum (line IX.c)
- e. Amount of allocation used to raise teacher salaries to minimums (sum X.b, X.c, and X.d)
- f. Amount remaining (line X.a minus X.e)

\$0.00
\$0.00
\$0.00
\$0.00
\$0.00

There are various options that could be considered regarding the distribution of funds once the minimum salary requirements have been met. Step XI provides one possible method.

XI. Distribution of remaining funds (one method: equal share to each remaining career teacher).

- a. Amount remaining, line X.f
- b. Divide line XI.a by 1.134 (FICA and IPERS)
- c. Number of full-time equivalent career teachers that have not received a salary adjustment
- d. Divide line XI.b by line XI.c

\$0.00
\$0.00
0.00
#DIV/0!

Line d above is the amount each remaining teacher would receive under an equal amount per remaining teacher distribution.

Teacher Compensation Worksheet
Tab B: Beginning Teachers Salary

Copy the first row under "Teacher" to add the number of rows needed to include all affected teachers.

List all first and second year beginning teachers.

Negotiated salary includes Phase I and II payments.

After entering all teachers, sum column E.

Enter the column E total in the Salary Worksheet, Tab A, on line III.a.

A	B	C	D	E	F
Teacher	FTE	Minimum salary (Tab A, line I.a) times FTE	2005-06 negotiated salary (without added teacher compensation funds)	Difference (minimum salary minus negotiated salary) If negative enter "0"	Adjusted salary
		0	0	0	0
		0	0	0	0
		0	0	0	0

Teacher Compensation Worksheet
Tab C: First Year Career Teachers

Copy the first row under "Teacher" to add the number of rows needed to include all affected teachers.

List all career teachers who were beginning teachers during the 2003-04 school year. (Teachers starting their third year.)

Negotiated salary includes Phase I and II payments.

After entering all teachers, sum column E.

Enter the column E total in the Salary Worksheet, Tab A, on line VI.a.

A	B	C	D	E	F
Teacher	FTE	Minimum salary (Tab A, line IV.d) times FTE	2005-06 negotiated salary (without added teacher compensation funds)	Difference (minimum salary minus negotiated salary) If negative enter "0"	Adjusted salary
				0	0
				0	0
				0	0

Teacher Compensation Worksheet
Tab: D: Career Teachers Receiving Minimum Salary Adjustment

Copy the first row under "Teacher" to add the number of rows needed to include all affected teachers.
List all career teachers who have been teaching for four or more years and who will receive a minimum salary adjustment amount during the 2005-06 school year.
Negotiated salary includes Phase I and II payments.
After entering all teachers, sum column E.
Enter the column E total in the Salary Worksheet, Tab A, on line IX.a.

A	B	C	D	E	F
Teacher	FTE	Minimum salary for a career teacher (Tab A, lineVII.a) times FTE	2005-06 negotiated salary (without added teacher compensation funds)	Difference (minimum salary minus negotiated salary) If negative enter "0"	Adjusted salary
				0	0
				0	0
				0	0